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Virginia Trends

CENTER FOR PUBLIC SERVICE UNIVERSITY OF VIRGINIA
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About This Report

The Virginia Department of Taxation has recently released taxable sales figures for all cities and counties in calendar year 1987. This study augments the department's annual data by providing sales per capita and per $1,000 of adjusted gross income (AGI). In addition, the study shows data for planning districts (PDs) and Metropolitan Statistical Areas (MSAs) and, as a historical benchmark, provides 1977 data.

For More Information

Readers who are interested in obtaining taxable sales by business classification are referred to the quarterly and annual reports from the Department of Taxation. The Center for Public Service issues annual studies on adjusted gross income and population. Additional information relating to this report may be obtained from the Center's Business and Economics Section, 2015 Ivy Road, Charlottesville, VA 22903; telephone 804/924-7451.

Taxable Sales, 1987

An analysis of current and past taxable sales in relation to population and income for Virginia localities

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This report contains information on Virginia's taxable sales, which includes all retail sales except motor vehicles, motor fuels, prescription drugs and Alcoholic Beverage Control (ABC) sales. Although motel and hotel sales are not considered part of retail sales, they are included in taxable sales (a more detailed definition appears at the end of the report). Taxable sales are broken down by counties and cities, planning districts (PDs), Metropolitan Statistical Areas (MSAs), and other significant urban clusters for 1977 and 1987. In addition, the report compares adjusted gross income (AGI), taxable sales per capita, sales per $1,000 of AGI, and each locality's share relative to state and local area sales.

Statewide Data

Taxable sales in Virginia for 1987 were $37.0 billion. Due to severe weather conditions in December 1986, some sales figures were not reported until January 1987. This caused the figures for the entire year of 1987 to be slightly exaggerated.[1]

[1] Based on an analysis of the first quarter data relative to the other three quarters and allowing for a trend term for calendar years 1982–85, we found the 1987 annual figure to be overstated by approximately 2 percent.

City and County Data

In terms of 1987 figures, Fairfax County, the state's most popular locality, had the largest level of absolute sales ($5.4 billion) among the localities and accounted for 14.6 percent of the state's sales. The City of Virginia Beach had the second largest volume of sales at $2.5 billion. The principal reason for Virginia Beach's high total is its large tourist trade. Henrico County placed third with $2.1 billion. The fourth largest sales were in the City of Norfolk, which had $1.9 billion. The smallest level of sales were in Highland County ($4.2 million), King George County ($5.2 million) and Craig County ($5.4 million). It is interesting to note that the top ten localities (out of a total of 136) accounted for nearly half (46 percent) of the total taxable sales for 1987. Cities and counties were represented in equal number in the top ten.

Per capita sales are derived by dividing total sales by place of transaction by total population of the area. In a number of cases, relatively high figures in terms of sales per capita can be explained by variables such as tourism or shopping district location. Localities with the highest per capita sales are those with relatively small populations and many retail establishments selling to a large nonresident clientele. Falls Church recorded the highest sales at just under $25,000 per person, which was four times greater than the state average of $6,400. The cities of Fairfax, Williamsburg, and Winchester were the next highest localities at $23,341, $21,829, and $15,522, respectively. King George County, which has little retailing, had the smallest per capita figure at $428. The top sixteen localities all had sales per capita figures that were greater than $10,000. In fact, the top forty localities had sales per capita amounts that were greater than the state average.

Sales per $1,000 of AGI are derived by dividing income rounded to thousands by taxable sales. Sales are reported by place of transaction and income by place of residence. High figures generally occur when localities have large sales to nonresidents. In sales per $1,000 of AGI, Williamsburg was the top locality at $2,961 per $1,000 AGI, which was four times greater than the state average of $656. Other top localities included the cities of Fairfax ($2,332), Harrisonburg ($2,178), and Winchester ($1,697). Prince Edward was the highest ranked county (12th) with a figure of $1,163. This county is the location of the Town of Farmville, which is a major shopping area in rural Southside Virginia. The locality with the smallest sales per AGI was King George County at only $48 per $1,000 of AGI.

Planning Districts

The state's twenty-two planning districts are a convenient reference for analyzing state figures since they encompass the entire state of Virginia. The leading planning district in absolute taxable sales was Northern Virginia, with sales totalling over $10.6 billion. This figure is sixty-one times larger than the smallest planning district (Northern Neck) at only $174 million. Northern Virginia alone accounts for 28.7 percent of the total absolute sales for the state of Virginia. Its figure is almost twice as large as that of Southeastern Virginia (which includes the Norfolk–Virginia Beach area), the second largest planning district, at 15.2 percent. The third and fourth largest shares of state taxable sales were in the Richmond and Peninsula (Newport News–Hampton) planning districts, with 15.0 percent and 6.7 percent respectively. The state's four largest planning districts account for two-thirds of the taxable sales (see **Figure 1**).

Northern Virginia's $8,331 sales per capita was also the highest of the planning districts and significantly higher than the state average of $6,400. In second place was the Richmond Regional Planning District at $8,140. The planning district with the lowest sales was Piedmont (Farmville area) at $3,204 per person. A graphical representation of these rankings can be seen in **Figure 2**.

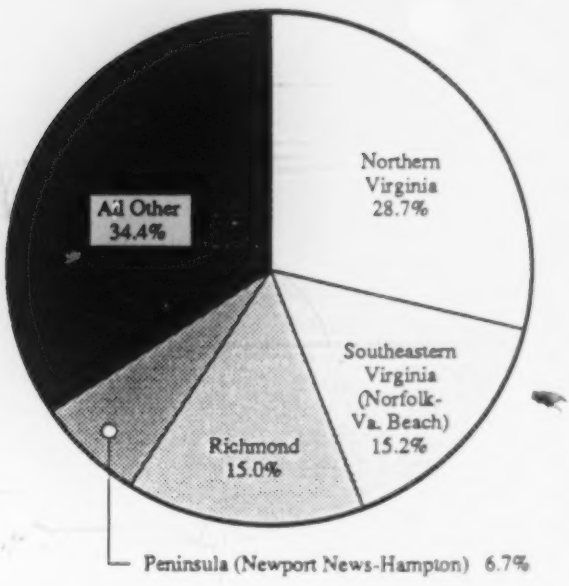
The Fifth Planning District (Roanoke area) had the highest sales per $1,000 of AGI: $814, which was greater than the state average of $656. The next highest districts were Peninsula (Newport News–Hampton), Lord Fairfax (Winchester), Southeastern Virginia (Norfolk–Virginia Beach), and Richmond Regional with sales per $1,000 of AGI of $786, $750, $748, and $746, respectively. The planning district

with the lowest sales in relation to income was Rappahannock (Culpeper) at $486. For a visual comparison of the planning district rankings refer to **Figure 3**.

Metropolitan Statistical Areas

Northern Virginia had the largest sales with over $26.4 billion. This figure was three times larger than the second place MSA of Norfolk–Newport News, which had sales over $8.0 billion. Northern Virginia accounted for 29.2 percent of the state's total sales, while Norfolk–Newport News accounted for 21.7 percent of the state total. The third highest sales level was in Richmond–Petersburg with $6.1 billion, or 16.7 percent of the state total. The Virginia portion of the James City–Kingsport–Bristol MSA had the lowest sales at $428 million.

FIGURE 1
Share of Taxable Sales by Planning District, 1987



SOURCE: Table 3.

The Northern Virginia MSA also had the largest sales per capita at $8,144, which was higher than the state average of $6,400. The Roanoke MSA had the second largest sales per capita at $7,831 per person. Once again, Richmond–Petersburg was in third place at $7,621. The smallest MSA figure per capita was Danville at $4,257.

The Roanoke MSA had the largest sales per $1,000 of AGI at $848, which was 29 percent higher than the state average of $656. Lynchburg was second at $771. Surprisingly, Northern Virginia fell to last place among the MSAs with per AGI sales of $562. The explanation for this outcome is that even though Northern Virginia had significant sales, they paled in relation to the area's high income.

Other Urban Clusters

Urban clusters are defined as the independent cities not included in an MSA and the immediate surrounding non-MSA counties for those respective cities. Fredericksburg–Spotsylvania had the largest sales at $611 million, or 1.7 percent of the state total. The second largest cluster was Winchester–Frederick at over $524 million. The smallest urban cluster was Emporia–Greenville with $76 million.

Fredericksburg–Spotsylvania also had the highest sales per capita at $10,377, which was higher than the state average of $6,400. The next highest urban cluster was Winchester–Frederick at $9,027. The smallest per capita ranking was Bedford City–Bedford County with $2,656.

Fredericksburg–Spotsylvania had the largest sales per $1,000 of AGI at $1,091, which was 66 percent higher than the state average of $656. Winchester–Frederick was second at $995, while Bedford City–Bedford County had the lowest sales to income ratio at $313.

1977-1987 Comparison

Taxable sales in Virginia for 1987 were $37.0 billion compared to $14.7 billion for 1977, measured in current dollars. The 1987 figure

represents an increase of over 150 percent. After adjusting for inflation, which accounts for more than half the increase, taxable sales rose by 75 percent.

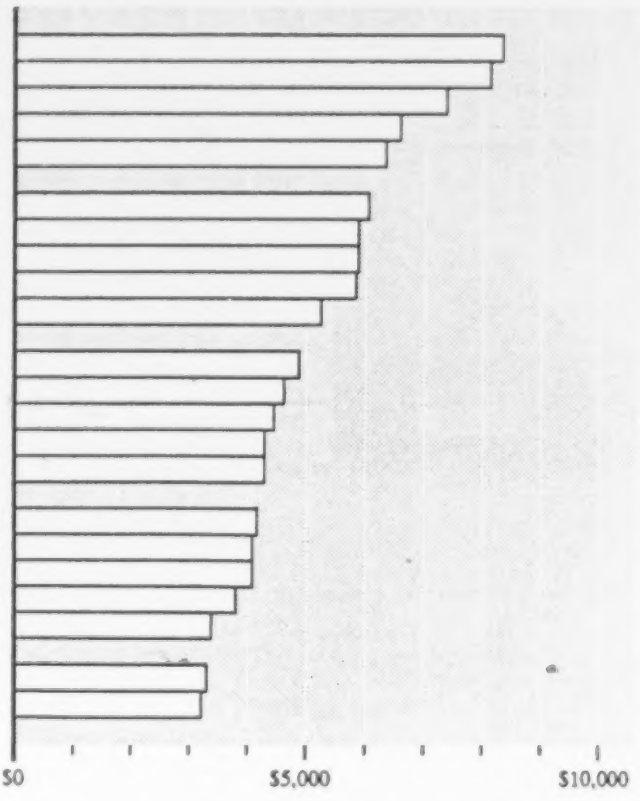
Counties increased their share of total taxable sales from 49.0 percent to 54.5 percent, despite a number of annexations of county territory by cities. Sales per capita rose from $2,276 in 1977 to $5,585 in 1987. Sales per $1,000 of AGI also improved as the county average increased from $426 to $547.

Although cities lost a portion of their total sales share to the counties, the average sales ratios increased when compared to 1977. The sales per capita average for cities increased from $3,700 to $7,644. Sales per $1,000 of AGI improved from $750 to $846.

Two explanations account for why cities have lost some of their total sales share to surrounding counties. Historically, cities have been the center of retail sales for any given market area. However, this has changed with the

FIGURE 2
Taxable Sales per Capita Ranked by Planning District, 1987

Planning District	Taxable Sales per Capita
Northern Virginia	$8,331
Richmond Regional	8,140
Fifth (Roanoke)	7,375
Peninsula (Newport News-Hampton)	6,562
Lord Fairfax (Winchester)	6,332
Thomas Jefferson (Charlottesville)	6,056
RADCO (Fredericksburg)	5,894
Southeastern Virginia (Norfolk-Va. Beach)	5,891
Central Shenandoah (Shenandoah Valley)	5,831
Central Virginia (Lynchburg)	5,267
Rappahannock-Rapidan (Culpeper)	4,860
Crater (Petersburg)	4,636
Accomack-Northampton (Eastern Shore)	4,444
Mount Rogers (Bristol-Galax)	4,292
New River Valley (Blacksburg-Radford)	4,289
West Piedmont (Danville)	4,183
Middle Peninsula	4,096
Northern Neck	4,062
Southside (South Boston)	3,784
LENOWISCO (Far Southwest Virginia)	3,396
Cumberland Plateau (Tazewell)	3,276
Piedmont (Farmville)	3,204



SOURCE: Table 3.

advent of suburban shopping malls. Also, significant growth has occurred in the population of suburban counties in the last ten years. Hence, retailers on the outskirts of a city provide easier access to shopping for an increasing percentage of the consumers in a locality.

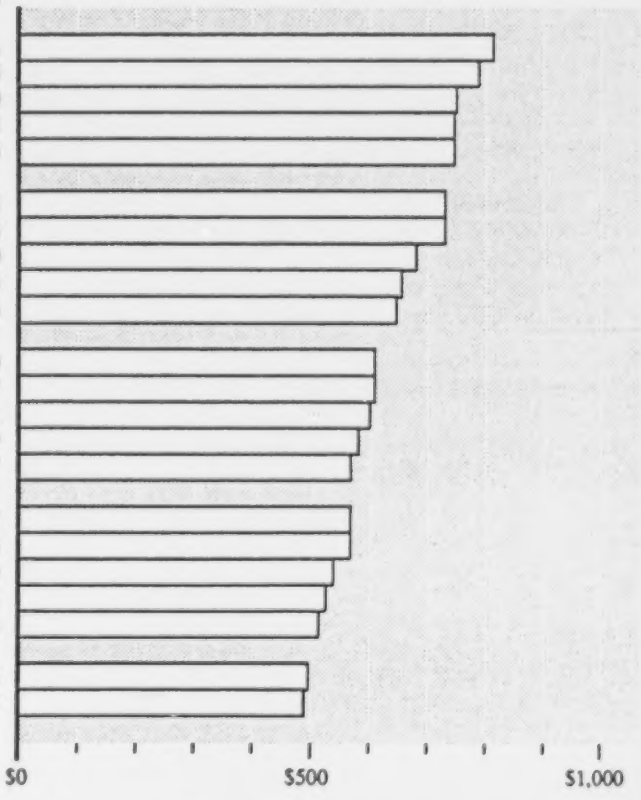
A historical analysis of the city share in each local market provides additional insight. The share was measured by dividing city sales by total sales in a retail area (defined as MSAs or other urban clusters). As shown below in Table 1, twenty-six of the forty-one cities lost their market share over the ten-year period, eight cities maintained their shares, and seven cities increased their shares. However, among those with gains, five benefited from annexations.

About the Data

Taxable sales in Virginia include all items covered by the state sales tax. In 1977 the state tax

FIGURE 3
Taxable Sales per $1,000 of AGI Ranked by Planning District, 1987

Planning District	Taxable Sales per $1,000 of AGI
Fifth (Roanoke)	$814
Peninsula (Newport News-Hampton)	786
Lord Fairfax (Winchester)	750
Southeastern Virginia (Norfolk-Va. Beach)	748
Richmond Regional	746
Accomack-Northampton (Eastern Shore)	728
Central Shenandoah (Shenandoah Valley)	728
Thomas Jefferson (Charlottesville)	680
RADCO (Fredericksburg)	654
Central Virginia (Lynchburg)	646
New River Valley (Blacksburg-Radford)	610
Crater (Petersburg)	607
Mount Rogers (Bristol-Galax)	601
LENOWISCO (Far Southwest Virginia)	579
Piedmont (Farmville)	567
Northern Virginia	567
Southside (South Boston)	566
Cumberland Plateau (Tazewell)	540
West Piedmont (Danville)	524
Northern Neck	512
Middle Peninsula	496
Rappahannock-Rapidan (Culpeper)	486



SOURCE: Table 3.

rate was 4 percent, and in 1987 it was increased to 4.5 percent. In addition, all cities and counties impose a 1 percent local option sales tax.

The tax is levied by retail stores on the following items: apparel, automotive supplies, food (including restaurant and tavern sales), home furnishings and equipment, general merchandise (including department and discount store sales, dry goods, fabric and yarn, trading stamps redemptions, and drug store sales except sales for prescription drugs), lumber and building materials, fuel, machinery, and miscellaneous items (including antiques, books, cigars, florist sales, gifts and novelties, jewelry, luggage and leather goods, and sporting goods), hotels and motels, and other miscellaneous and unidentifiable items. Not included in taxable sales are sales of motor vehicle fuels, motor vehicles and travel trailers, alcoholic beverages (ABC sales), and prescription drugs.

Virginia taxable sales differ from the U.S. Department of Commerce retail sales figures in that the former do not include motor vehicle sales, alcoholic beverage sales, prescription drugs, and motor fuel sales. Virginia taxable sales include sales from hotels and motels, while Department of Commerce retail sales data do not.

Information on 1987 sales per capita and per $1,000 of AGI was based on population and income data for 1986, the most current year available. Comparable measures for 1977 were based on 1977 population and income.

TABLE 1
Change in City Share of Local Taxable Sales, 1977 to 1987

City Share Decreased

Alexandria	Newport–News
Bedford	Norfolk
Bristol	Petersburg
Charlottesville	Portsmouth
Clifton Forge	Radford**
Colonial Heights	Richmond
Covington	Roanoke
Emporia*	Salem
Fredericksburg*	South Boston
Hampton	Staunton*
Hopewell	Suffolk
Lexington	Williamsburg
Martinsville	Winchester

City Share Unchanged

Buena Vista	Manassas
Fairfax	Manassas Park
Falls Church	Poquoson
Lynchburg	Waynesboro

City Share Increased

Chesapeake	Harrisonburg*
Danville**	Norton*
Franklin*	Virginia Beach
Galax**	

SOURCE: Table 3.

* Each asterisk represents an annexation by the city from 1977 to 1987.

TABLE 2
Taxable Sales by Counties and Cities, 1977 and 1987

Locality	1987[a] Sales ($)	1987[a] Sales Per Capita ($)	1987[a] Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Virginia	37,033,242,934[b]	6,397	656	14,742,818,284	2,832	537
Counties	20,154,441,979	5,581	547	7,220,339,072	2,276	427
Accomack	138,888,837	4,395	681	60,379,831	1,954	555
Albemarle	371,447,959	6,099	585	102,951,191	1,980	388
Alleghany	36,559,263	2,630	328	15,024,246	1,089	257
Amelia	20,342,065	2,393	340	11,638,980	1,369	400
Amherst	108,152,541	3,729	508	46,222,562	1,669	423
Appomattox	38,355,806	3,093	433	19,853,258	1,711	438
Arlington	1,215,495,490	7,659	471	511,765,293	3,264	366
Augusta	194,508,524	3,748	456	87,202,404	1,683	382
Bath	44,002,249	8,462	864	31,052,511	6,089	1,315
Bedford	62,226,186	1,583	180	23,612,021	750	172
Bland	6,891,741	1,077	192	2,782,814	456	150
Botetourt	63,531,349	2,572	308	29,356,179	1,328	298
Brunswick	37,712,134	2,357	440	22,620,801	1,423	472
Buchanan	116,834,535	3,264	545	78,665,164	2,038	474
Buckingham	23,766,665	1,932	363	14,017,076	1,252	421
Campbell	181,555,993	3,847	470	68,446,870	1,552	349
Caroline	40,018,926	2,106	288	19,938,406	1,133	315
Carroll	51,879,981	1,900	339	27,981,840	1,052	327
CharlesCity	5,981,929	920	113	2,485,533	377	100
Charlotte	25,355,995	2,149	400	15,943,992	1,276	444
Chesterfield	1,161,866,488	6,739	563	269,114,346	2,208	344
Clarke	24,728,550	2,401	247	14,583,245	1,535	290
Craig	5,372,781	1,279	181	2,892,632	782	198
Culpeper	147,796,87	6,082	729	6,0825,128	2,777	625
Cumberland	14,502,29	1,836	334	7,259,172	968	326
Dickenson	41,319,586	2,087	399	31,754,182	1,620	458
Dinwiddie	35,990,087	1,706	224	22,480,481	1,031	274
Essex	66,578,019	7,481	998	34,828,364	3,870	973
Fairfax	5,411,745,370	7,617	510	1,628,882,048	2,966	375
Fauquier	232,367,628	5,533	442	75,593,758	2,312	337
Floyd	20,826,859	1,765	277	11,635,362	1,048	310
Fluvanna	16,476,903	1,540	203	8,362,169	862	237
Franklin[b]	125,608,939	3,164	431	56,926,490	1,655	425
Frederick	195,393,282	5,295	586	63,027,902	2,027	430
Giles	65,114,751	3,700	523	37,058,828	2,094	555
Gloucester	109,759,623	3,878	443	37,408,234	2,055	431
Goochland	37,882,231	3,007	279	12,583,460	1,104	228
Grayson	18,269,717	1,101	198	12,207,439	754	252
Greene	17,246,070	1,982	241	5,877,508	864	209
Greensville	28,964,979	2,785	428	16,011,965	1,511	452

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1977 and 1987

Locality	1987[a] Sales ($)	1987[a] Sales Per Capita ($)	1987[a] Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Halifax	79,575,512	2,661	455	41,869,161	1,368	438
Hanover	418,363,918	7,733	700	120,430,970	2,448	441
Henrico	2,107,380,386	10,779	973	755,791,466	4,402	683
Henry	227,811,190	4,054	463	115,223,435	2,036	443
Highland	4,157,872	1,485	209	3,155,008	1,315	320
Isle of Wight	86,609,615	3,594	405	39,906,241	1,900	414
James City	270,082,222	10,153	916	69,661,547	3,255	682
Kingand Queen	29,251,270	4,571	657	11,211,887	1,808	505
King George	5,135,508	428	48	2,434,755	251	48
King William	36,373,706	3,531	411	18,412,991	2,141	453
Lancaster	66,468,029	5,988	680	30,754,886	3,107	652
Lee	52,833,856	1,986	455	37,997,027	1,490	583
Loudoun	646,627,420	9,680	705	159,167,559	2,948	428
Louisa	47,714,608	2,498	361	26,390,537	1,466	368
Lunenburg	25,042,529	2,053	375	17,937,275	1,482	470
Madison	31,528,476	2,956	407	13,781,501	1,378	394
Mathews	20,688,384	2,351	273	12,429,099	1,516	345
Mecklenburg	140,439,798	4,713	585	77,842,781	2,595	732
Middlesex	29,811,890	3,427	450	14,577,786	1,970	500
Montgomery	333,116,164	5,040	722	130,078,388	2,150	600
Nelson	35,051,351	2,850	405	11,987,014	983	310
New Kent	20,535,023	1,975	227	9,455,614	1,228	255
Northampton	65,970,816	4,550	854	35,586,920	2,341	784
Northumberland	26,179,477	2,567	344	12,742,629	1,287	325
Nottoway	59,653,924	4,004	648	30,672,091	2,045	573
Orange	76,235,320	3,850	451	36,623,131	2,081	447
Page	78,898,667	3,945	585	38,878,502	2,025	534
Patrick	34,510,673	1,961	300	17,910,223	1,029	301
Pittsylvania	113,347,409	1,728	257	67,976,408	1,041	289
Powhatan	29,219,612	2,231	266	8,830,751	748	187
Prince Edward	103,708,118	5,960	1,163	44,421,063	2,644	889
Prince George	44,509,104	1,699	258	16,764,017	657	222
Prince William	1,335,534,659	7,614	721	308,936,801	2,302	426
Pulaski	152,200,227	4,450	594	87,220,813	2,492	633
Rappahannock	12,578,414	2,029	232	5,544,460	956	235
Richmond	41,017,213	5,697	668	18,799,204	2,765	722
Roanoke	417,698,704	5,607	536	160,659,970	2,231	407
Rockbridge	72,193,612	4,102	587	31,564,161	1,793	497
Rockingham	142,001,623	2,610	331	88,013,784	1,569	376
Russell	74,298,533	2,307	414	45,880,077	1,545	417
Scott	69,949,511	2,743	482	29,992,302	1,190	383
Shenandoah	132,658,584	4,704	601	59,762,158	2,247	563
Smyth	122,914,598	3,725	611	77,759,077	2,314	699
Southampton	24,174,471	1,343	186	15,890,095	850	221
Spotsylvania	361,579,710	9,177	961	86,355,702	3,009	629

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1977 and 1987

Locality	1987* Sales ($)	1987* Sales Per Capita ($)	1987* Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Stafford	168,734,256	3,368	370	46,461,676	1,327	260
Surry	10,821,112	1,718	236	4,590,671	753	221
Sussex	30,852,710	3,055	425	17,324,934	1,533	424
Tazewell	220,282,280	4,371	645	132,192,299	2,665	603
Warren	125,036,583	5,366	629	57,797,582	2,833	614
Washington	161,272,071	3,410	497	71,471,982	1,632	442
Westmoreland	40,612,179	2,820	387	23,908,012	1,745	458
Wise	173,980,363	3,883	580	112,669,084	2,578	587
Wythe	123,040,995	4,806	734	59,300,695	2,420	626
York	232,758,524	5,761	685	46,087,185	1,401	297
Cities	16,647,586,555	7,644	846	7,522,479,212	3,701	750
Alexandria	1,050,110,392	9,741	535	447,433,308	4,209	463
Bedford	58,872,177	9,345	1,461	27,133,697	4,599	1,135
Bristol	196,507,934	10,917	763	119,172,595	6,111	791
Buena Vista	26,146,050	4,022	601	14,185,883	2,117	568
Charlottesville	437,487,853	10,644	1,231	218,501,420	5,316	1,054
Chesapeake	697,352,728	5,189	599	196,427,176	1,751	377
CliftonForge	20,869,842	4,092	532	15,450,352	2,971	692
ColonialHeights	89,918,485	5,384	519	45,217,103	2,676	448
Covington	64,056,310	8,108	1,047	41,749,969	4,588	1,116
Danville**	356,231,426	7,969	917	190,564,728	4,161	802
Emporia*	47,539,197	10,115	1,291	29,522,771	6,151	1,388
Fairfax	464,492,515	23,341	2,332	157,715,062	8,130	1,231
Falls Church	237,620,788	24,497	819	86,355,061	9,386	579
Franklin*	62,474,008	8,220	1,034	29,098,729	4,098	778
Fredericksburg*	249,643,851	12,802	1,356	114,678,367	7,079	1,326
Galax**	96,454,688	13,979	1,553	45,802,237	7,046	1,535
Hampton	903,511,611	7,171	887	398,913,948	3,131	741
Harrisonburg*	407,738,087	15,101	2,178	123,294,438	6,422	1,690
Hopewell	111,949,464	4,645	583	74,776,034	3,129	636
Lexington	34,910,721	4,987	815	24,046,770	3,206	886
Lynchburg	615,867,261	9,057	1,071	314,255,551	4,747	929
Manassas	235,686,901	11,726	806	78,372,014	5,763	859
Manassas Park	33,494,657	4,718	697	6,770,504	981	258
Martinsville	156,916,176	8,391	753	94,107,152	5,060	925
Newport News	793,586,037	4,908	611	336,118,509	2,271	493
Norfolk	1,914,408,674	6,967	1,100	933,316,704	3,313	952
Norton*	48,226,051	10,261	1,404	28,120,904	6,113	1,170
Petersburg	338,354,518	8,501	1,145	180,217,630	4,133	941
Poquoson	19,797,371	1,960	192	3,508,950	462	86
Portsmouth	491,634,246	4,429	602	272,143,227	2,555	594

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1977 and 1987

Locality	1987[a] Sales ($)	1987[a] Sales Per Capita ($)	1987[a] Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Radford*	43,775,160	3,195	480	24,938,056	1,918	498
Richmond	1,772,389,247	8,141	796	1,014,023,818	4,537	858
Roanoke	1,029,876,832	10,107	1,198	523,380,448	5,141	1,109
Salem	249,353,627	10,521	1,085	128,711,908	5,148	1,065
South Boston	55,195,865	7,885	1,052	30,718,821	4,208	930
Staunton*	165,553,261	7,700	884	89,312,582	3,969	780
Suffolk	200,131,506	3,901	499	99,956,125	2,052	487
Virginia Beach	2,146,526,437	6,438	719	637,135,970	2,695	546
Waynesboro	145,001,782	8,011	771	71,436,874	4,383	804
Williamsburg	248,853,451	21,829	2,961	122,993,428	11,941	2,654
Winchester	329,069,368	15,522	1,697	132,900,389	6,389	1,192

SOURCES: Commonwealth of Virginia, Department of Taxation, *Taxable Sales in Virginia Counties and Cities 1987* (Richmond, 1987); *Taxable Sales in Virginia Counties and Cities 1977* (Richmond, 1977)
Robert W. Cox, *1986 Virginia AGI* (Charlottesville: University of Virginia, Center for Public Service, 1988)
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Julia H. Martin and Michael A. Spar, *Intercensal Estimates and Decennial Census Counts for Virginia Localities, 1790–1980* (Charlottesville: University of Virginia, Tayloe Murphy Institute, 1983)
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Boundary and Status Changes for Virginia Counties and Cities, 1950–1987 (Charlottesville: University of Virginia, Center for Public Service, 1988)

NOTE: An asterisk represents an annexation by the city from 1977 to 1987. Multiple asterisks represent multiple annexations.

[a] 1987 figures use 1986 population and income estimates where appropriate since they are the most recent.

[b] Any difference between the state total and the sum of the county and city totals is due to the adjustments made to unassigned localities that are counted in the state totals but not in the totals for counties and cities. For 1987 this difference was $213,214,400.

[c] Franklin County had its 1986 population estimate increased without adjusting the state total.

TABLE 3
Taxable Sales by Planning Districts, MSAs, and Urban Clusters, 1977 and 1987

Area	1987 Sales ($)	1987 % of State Sales	1987 % of Local Sales	1987 Sales Per Capita ($)	1987 Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 % of State Sales	1977 % of Local Sales	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Planning Districts										
LENOWISCO (Far Southwest Virginia)	344,989,781	0.93		3,396	579	208,779,317	1.42		2,109	581
Cumberland Plateau (Tazewell)	452,734,934	1.22		3,276	540	288,491,722	1.96		2,098	511
Mount Rogers (Bristol-Galax)	777,231,725	2.10		4,292	601	416,478,679	2.82		2,356	594
New River Valley (Blacksburg-Radford)	615,633,161	1.66		4,289	610	290,931,447	1.97		2,119	572
Fifth (Roanoke)	1,887,318,708	5.10		7,375	814	917,225,704	6.22		3,630	753
Central Shenandoah (Shenandoah Valley)	1,236,213,781	3.34		5,831	728	563,264,415	3.82		2,745	634
Lord Fairfax (Winchester)	885,785,034	2.39		6,332	750	366,949,778	2.49		2,876	631
Northern Virginia (Northern Virginia)	10,630,808,192	28.71		8,331	567	3,385,397,650	22.96		3,225	413
Rappahannock-Rapidan (Culpeper)	500,606,711	1.35		4,860	486	192,367,978	1.30		2,186	416
Thomas Jefferson (Charlotesville)	925,424,744	2.50		6,056	680	374,069,839	2.54		2,676	579
Central Virginia (Lynchburg)	1,065,029,964	2.88		5,267	646	499,523,959	3.39		2,671	588
West Piedmont (Danville)	1,014,425,813	2.74		4,183	524	542,708,436	3.68		2,279	528
Southside (South Boston)	312,923,309	0.84		3,784	566	173,051,564	1.17		2,065	611
Piedmont (Farmville)	272,371,592	0.74		3,204	567	141,889,649	0.96		1,697	541
Richmond Regional (Richmond Regional)	5,553,618,834	15.00		8,140	746	2,192,715,958	14.87		3,632	625
RADCO (Fredericksburg)	825,112,251	2.23		5,894	654	269,868,906	1.83		2,517	523
Northern Neck (Northern Neck)	174,276,898	0.47		4,062	512	86,204,731	0.58		2,139	524
Middle Peninsula (Middle Peninsula)	292,462,892	0.79		4,096	496	128,868,361	0.87		2,237	514
Crater (Petersburg)	738,899,656	2.00		4,636	607	406,905,606	2.76		2,474	593
Southeastern Virginia (Norfolk-VA Beach)	5,623,311,685	15.18		5,891	748	2,223,874,267	15.08		2,672	629
Peninsula (Newport News-Hampton)	2,468,589,216	6.67		6,562	786	977,283,567	6.63		2,812	624
Accomack-Northampton (Eastern Shore)	204,859,653	0.55		4,444	728	95,966,751	0.65		2,082	623
MSAs (Virginia portion)										
Bristol	427,729,516	1.15	100.00	4,711	588	220,636,879	1.50	100.00	2,493	565
Bristol	196,507,934	0.53	45.94	10,917	763	119,172,595	0.81	54.01	6,111	791
Scott	69,949,511	0.19	16.35	2,743	482	29,992,302	0.20	13.59	1,190	383
Washington	161,272,071	0.44	37.70	3,410	497	71,471,982	0.48	32.39	1,632	442

TABLE 3 (continued)
Taxable Sales by Planning Districts, MSAs, and Urban Clusters, 1977 and 1987

Area	1987 Sales ($)	1987 % of State Sales	1987 % of Local Sales	1987 Sales Per Capita ($)	1987 Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 % of State Sales	1977 % of Local Sales	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
MSAs (Virginia portion) (continued)										
Charlottesville	842,658,785	2.28	100.00	6,941	738	335,692,288	2.28	100.00	3,063	627
Charlottesville	437,487,853	1.18	51.92	10,644	1,231	218,501,420	1.48	65.09	5,316	1,054
Albemarle	371,447,959	1.00	44.08	6,099	585	102,951,191	0.70	30.67	1,980	388
Fluvanna	16,476,903	0.04	1.96	1,540	203	8,362,169	0.06	2.49	862	237
Greene	17,246,070	0.05	2.05	1,982	241	5,877,508	0.04	1.75	864	209
Danville	469,578,835	1.27	100.00	4,257	565	258,541,136	1.75	100.00	2,327	547
Danville**	356,231,426	0.96	75.86	7,969	917	190,564,728	1.29	73.71	4,161	802
Pittsylvania	113,347,409	0.31	24.14	1,728	257	67,976,408	0.46	26.29	1,041	289
Lynchburg	905,575,795	2.45	100.00	6,280	771	428,924,983	2.91	100.00	3,108	667
Lynchburg	615,867,261	1.66	73.09	9,057	1,071	314,255,551	2.13	73.27	4,747	929
Amherst	108,152,541	0.29	12.83	3,729	508	46,222,562	0.31	10.78	1,669	423
Campbell	181,555,993	0.49	21.55	3,847	470	68,446,870	0.46	15.96	1,552	349
Norfolk-Newport News	8,028,402,430	21.68	100.00	6,131	765	3,153,671,003	21.39	100.00	2,739	633
Hampton	903,511,611	2.44	11.25	7,171	887	398,913,948	2.71	12.65	3,131	741
Newport News	793,586,037	2.14	9.88	4,908	611	336,118,509	2.28	10.66	2,271	493
Norfolk	1,914,408,674	5.17	23.85	6,967	1,100	933,316,704	6.33	29.59	3,313	952
Portsmouth	491,634,246	1.33	6.12	4,429	602	272,143,227	1.85	8.63	2,555	594
Suffolk	200,131,506	0.54	2.49	3,901	499	99,956,125	0.68	3.17	2,052	487
Virginia Beach	2,146,526,437	5.80	26.74	6,438	719	637,135,970	4.32	20.20	2,695	546
Chesapeake	697,352,728	1.88	8.69	5,189	599	196,427,176	1.33	6.23	1,751	377
Poquoson	19,797,371	0.05	0.25	1,960	192	3,508,950	0.02	0.11	462	86
Williamsburg	0	0.67	3.10	21,829	2,961	122,993,428	0.83	3.90	11,941	2,654
Gloucester	109,759,623	0.30	1.37	3,878	443	37,408,234	0.25	1.19	2,055	431
James City	270,082,222	0.73	3.36	10,153	916	69,661,547	0.47	2.21	3,255	682
York	232,758,524	0.63	2.90	5,761	685	46,087,185	0.31	1.46	1,401	297

TABLE 3 (continued)
Taxable Sales by Planning Districts, MSAs, and Urban Clusters, 1977 and 1987

Area	1987 Sales ($)	1987 % of State Sales	1987 % of Local Sales	1987 Sales Per Capita ($)	1987 Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 % of State Sales	1977 % of Local Sales	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
MSAs (Virginia portion) (continued)										
Northern Virginia	26,397,018,611	29.16	100.00	8,144	562	3,431,859,326	23.28	100.00	3,184	409
Arlington	1,215,495,490	3.28	11.26	7,659	471	511,765,293	3.47	14.91	3,264	366
Alexandria	1,050,110,392	2.84	9.72	9,741	535	447,433,308	3.03	13.04	4,209	463
Fairfax City	464,492,515	1.25	4.30	23,341	2,332	157,715,062	1.07	4.60	8,130	1,231
Falls Church	237,620,788	0.64	2.20	24,497	819	86,355,061	0.59	2.52	9,386	579
Manassas	235,686,901	0.64	2.18	11,726	806	78,372,014	0.53	2.28	5,763	859
Manassas Park	33,494,657	0.09	0.31	4,718	697	6,770,504	0.05	0.20	981	258
Fairfax County	5,411,745,370	14.61	50.11	7,617	510	1,628,882,048	11.05	47.46	2,966	375
Loudoun	646,627,420	1.75	5.99	9,680	705	159,167,559	1.08	4.64	2,948	428
Prince William	1,335,534,659	3.61	12.37	7,614	721	308,936,801	2.10	9.00	2,302	426
Stafford	168,734,256	0.46	1.56	3,368	370	46,461,676	0.32	1.35	1,327	260
Richmond-Petersburg	6,174,340,492	16.67	100.00	7,621	732	2,532,171,223	17.18	100.00	3,443	621
Richmond	1,772,389,247	4.79	28.71	8,141	796	1,014,023,818	6.88	40.05	4,537	858
Petersburg	338,354,518	0.91	5.48	8,501	1,145	180,217,630	1.22	7.12	4,133	941
Colonial Heights	89,918,485	0.24	1.46	5,384	519	45,217,103	0.31	1.79	2,676	448
Hopewell	111,949,464	0.30	1.81	4,645	583	74,776,034	0.51	2.95	3,129	636
Charles City	5,981,929	0.02	0.10	920	113	2,485,533	0.02	0.10	377	100
Chesterfield	1,161,866,488	3.14	18.82	6,739	563	269,114,346	1.83	10.63	2,208	344
Dinwiddie	35,990,087	0.10	0.58	1,706	224	22,480,481	0.15	0.89	1,031	274
Goochland	37,882,231	0.10	0.61	3,007	279	12,583,460	0.09	0.50	1,104	228
Hanover	418,363,918	1.13	6.78	7,733	700	120,430,970	0.82	4.76	2,448	441
Henrico	2,107,380,386	5.69	34.13	10,779	973	755,791,466	5.13	29.85	4,402	683
New Kent	20,535,023	0.06	0.33	1,975	227	9,455,614	0.06	0.37	1,228	255
Powhatan	29,219,612	0.08	0.47	2,231	266	8,830,751	0.06	0.35	748	187
Prince George	44,509,104	0.12	0.72	1,699	258	16,764,017	0.11	0.66	657	222
Roanoke	1,760,460,512	4.75	100.00	7,831	848	842,108,505	5.71	100.00	3,812	776
Roanoke City	1,029,876,832	2.78	58.50	10,107	1,198	523,380,448	3.55	62.15	5,141	1,109
Roanoke County	417,698,704	1.13	23.73	5,607	536	160,659,970	1.09	19.08	2,231	407
Salem	165,553,261	0.[illegible]	14.16	10,521	1,085	128,711,908	0.87	15.28	5,148	1,065
Botetourt	63,531,349	0.17	3.61	2,572	308	29,356,179	0.20	3.49	1,328	298

TABLE 3 (continued)
Taxable Sales by Planning Districts, MSAs, and Urban Clusters, 1977 and 1987

Area	1987 Sales ($)	1987 % of State Sales	1987 % of Local Sales	1987 Sales Per Capita ($)	1987 Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 % of State Sales	1977 % of Local Sales	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Other Urban Clusters										
Bedford-Bedford	121,098,363	0.33	100.00	2,656	313	50,745,718	0.34	100.00	1,357	315
Bedford City	58,872,177	0.16	48.62	9,345	1,461	27,133,697	0.18	53.47	4,599	1,135
Bedford County	62,226,186	0.17	51.38	1,583	180	23,612,021	0.16	46.53	750	172
Lexington-Buena Vista-Rockbridge	133,250,383	0.36	100.00	4,285	636	69,796,814	0.47	100.00	2,195	604
Lexington	34,910,721	0.09	26.20	4,987	815	24,046,770	0.16	34.45	3,206	886
Buena Vista	26,146,050	0.07	19.62	4,022	601	14,185,883	0.10	20.32	2,117	568
Rockbridge	72,193,612	0.19	54.18	4,102	587	31,564,161	0.21	45.22	1,793	497
Covington-Clifton Forge-Alleghan	121,485,415	0.33	100.00	4,516	574	72,224,567	0.49	100.00	2,570	611
Covington	64,056,310	0.17	52.73	8,108	1,047	41,749,969	0.28	57.81	4,588	1,116
Clifton Forge	20,869,842	0.06	17.18	4,092	532	15,450,352	0.10	21.39	2,971	692
Alleghany	36,559,263	0.10	30.09	2,630	328	15,024,246	0.10	20.80	1,089	257
Emporia-Greensville	76,504,176	0.21	100.00	5,067	732	45,534,736	0.31	100.00	2,957	803
Emporia*	47,539,197	0.13	62.14	10,115	1,291	29,522,771	0.20	64.84	6,151	1,388
Greensville	28,964,979	0.08	37.86	2,785	428	16,011,965	0.11	35.16	1,511	452
Franklin-Southampton	149,783,410	0.40	100.00	2,596	355	72,816,585	0.49	100.00	1,371	354
Franklin*	125,608,939	0.34	83.86	3,164	431	56,926,490	0.39	78.18	1,655	425
Southampton	24,174,471	0.07	16.14	1,343	186	15,890,095	0.11	21.82	850	221
Fredericksburg-Spotsylvania	611,223,561	1.65	100.00	10,377	1,091	201,034,069	1.36	100.00	4,477	898
Fredericksburg*	249,643,851	0.67	40.84	12,802	1,356	114,678,367	0.78	57.04	7,079	1,326
Spotsylvania	361,579,710	0.98	59.16	9,177	961	86,355,702	0.59	42.96	3,009	629
Galax-Carroll-Grayson	166,604,386	0.45	100.00	3,280	542	85,991,516	0.58	100.00	1,744	524
Galax**	96,454,688	0.26	57.89	13,979	1,553	45,802,237	0.31	53.26	7,046	1,535
Carroll	51,879,981	0.14	31.14	1,900	339	27,981,840	0.19	32.54	1,052	327
Grayson	18,269,717	0.05	10.97	1,101	198	12,207,439	0.08	14.20	754	252
Harrisonburg-Rockingham	176,912,344	1.48	100.00	6,754	891	211,308,222	1.43	100.00	2,806	688
Harrisonburg*	34,910,721	1.10	74.17	15,101	2,178	123,294,438	0.84	58.35	6,422	1,690
Rockingham	142,001,623	0.38	25.83	2,610	331	88,013,784	0.60	41.65	1,569	376

TABLE 3 (continued)
Taxable Sales by Planning Districts, MSAs, and Urban Clusters, 1977 and 1987

Area	1987 Sales ($)	1987 % of State Sales	1987 % of Local Sales	1987 Sales Per Capita ($)	1987 Sales Per $1,000 AGI ($)	1977 Sales ($)	1977 % of State Sales	1977 % of Local Sales	1977 Sales Per Capita ($)	1977 Sales Per $1,000 AGI ($)
Other Urban Clusters										
Martinsville-Henry	384,727,366	1.04	100.00	5,137	549	209,330,587	1.42	100.00	2,784	578
Martinsville	156,916,176	0.42	40.79	8,391	753	94,107,152	0.64	44.96	5,060	925
Henry	227,811,190	0.62	59.21	4,054	463	115,223,435	0.78	55.04	2,036	443
Norton-Wise	222,206,414	0.60	100.00	4,489	665	140,789,988	0.95	100.00	2,915	652
Norton*	48,226,051	0.13	21.70	10,261	1,404	28,120,904	0.19	19.97	6,113	1,170
Wise	173,980,363	0.47	78.30	3,883	580	112,669,084	0.76	80.03	2,578	587
Radford-Washington	205,047,231	0.55	100.00	3,361	493	96,410,038	0.65	100.00	1,697	455
Radford**	43,775,160	0.12	21.35	3,195	480	24,938,056	0.17	25.87	1,918	498
Washington	161,272,071	0.44	78.65	3,410	497	71,471,982	0.48	74.13	1,632	442
South Boston-Halifax	134,771,377	0.36	100.00	3,652	593	72,587,982	0.49	100.00	1,915	564
South Boston	55,195,865	0.15	40.96	7,885	1,052	30,718,821	0.21	42.32	4,208	930
Halifax	79,575,512	0.21	59.04	2,661	455	41,869,161	0.28	57.68	1,368	438
Staunton-Waynesboro-Augusta	505,063,567	1.36	100.00	5,520	630	247,951,860	1.68	100.00	2,737	574
Staunton*	165,353,261	0.45	32.78	7,700	884	89,312,582	0.61	36.02	3,969	780
Waynesboro	145,001,782	0.39	28.71	8,011	771	71,436,874	0.48	28.81	4,383	804
Augusta	194,508,524	0.53	38.51	3,748	456	87,202,404	0.59	35.17	1,683	382
Winchester-Frederick	524,462,650	1.42	100.00	9,027	995	195,928,291	1.33	100.00	3,775	760
Winchester	329,069,368	0.89	62.74	15,522	1,697	132,900,389	0.90	67.83	6,389	1,192
Frederick	195,393,282	0.53	37.26	5,295	586	63,027,902	0.43	32.17	2,027	430

SOURCES: Commonwealth of Virginia, Department of Taxation, *Taxable Sales in Virginia Counties and Cities 1987* (Richmond, 1987); *Taxable Sales in Virginia Counties and Cities 1977* (Richmond, 1977)
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